1. A method of fabricating an integrated circuit device comprising:

depositing a composite etching stop layer overlying a substrate;

depositing a dielectric layer overlying said composite etching stop layer;

etching an opening through said dielectric layer stopping at said composite etching stop layer;

thereafter removing said composite etching stop layer within said opening; and

filling said opening with a conducting layer to complete said fabrication of said integrated circuit device.

- 2. The method according to Claim 1 wherein said substrate comprises semiconductor device structures including gate electrodes and associated source and drain regions and metallization formed in and on a silicon substrate.
- 3. The method according to Claim 1 wherein said step of depositing said composite etching stop layer comprises:

depositing an etching stop layer selected from the group consisting of: silicon carbide, silicon nitride, SiCN, SiOC, SiOCN, and p-BCB; and

depositing a TEOS oxide layer by plasma-enhanced chemical vapor deposition overlying said etching stop layer.

- 4. The method according to Claim 1 wherein said composite etching stop layer has a thickness of between about 300 and 1000 Angstroms.
- 5. The method according to Claim 3 wherein said etching stop layer has a thickness of between about 200 and 600 Angstroms.
- 6. The method according to Claim 3 wherein said TEOS oxide layer has a thickness of between about 150 and 500 Angstroms.
- 7. The method according to Claim 3 wherein said TEOS oxide layer is deposited at less than about 450 °C.
- 8. The method according to Claim 1 wherein said dielectric layer is selected from the group consisting of: carbon-based silicate glass, polyarylene ethers, polyimides, and fluorine-doped silicate glass.

- 9. The method according to Claim 1 wherein said step of etching said opening through said oxide layer and said step of filling said opening comprises a damascene process.
- 10. A method of forming a composite etching stop layer comprising:

depositing an etching stop layer on a substrate wherein said etching stop layer is selected from the group consisting of: silicon carbide, silicon nitride, SiCN, SiOC, SiOCN, and p-BCB; and

depositing a TEOS oxide layer by plasma-enhanced chemical vapor deposition overlying said etching stop layer.

- 11. The method according to Claim 10 wherein said substrate comprises semiconductor device structures including gate electrodes and associated source and drain regions formed in and on a silicon substrate.
- 12. The method according to Claim 10 wherein said composite etching stop layer has a thickness of between about 300 and 1000 Angstroms.

- 13. The method according to Claim 10 wherein said etching stop layer has a thickness of between about 200 and 600 Angstroms.
- 14. The method according to Claim 10 wherein said TEOS oxide layer has a thickness of between about 150 and 500 Angstroms.
- 15. The method according to Claim 10 wherein said TEOS oxide layer is deposited at less than about 450 °C.
- 16. The method according to Claim 10 further comprising: depositing a dielectric layer overlying said composite etching stop layer;
- etching an opening through said dielectric layer stopping said at composite etching stop layer;

thereafter removing said composite etching stop layer within said opening; and

filling said opening with a conducting layer to complete fabrication of an integrated circuit device.

17. The method according to Claim 16 wherein said dielectric layer is selected from the group consisting of: carbon-based silicate glass, polyarylene ethers, polyimides, and fluorine-doped silicate glass.

- 18. The method according to Claim 16 wherein said step of etching said opening through said oxide layer and said step of filling said opening comprises a damascene process.
- 19. A method of fabricating an integrated circuit device comprising:

depositing a composite etching stop layer overlying a substrate wherein said depositing comprises:

depositing an etching stop layer selected from the group consisting of: silicon carbide, silicon nitride, SiCN, SiOC, SiOCN, and p-BCB; and

depositing a TEOS oxide layer by plasmaenhanced chemical vapor deposition overlying said etching stop layer;

depositing a dielectric layer overlying said composite etching stop layer;

etching an opening through said dielectric layer stopping at said composite etching stop layer;

thereafter removing said composite etching stop layer within said opening; and

filling said opening with a conducting layer to complete said fabrication of said integrated circuit device.

- 20. The method according to Claim 19 wherein said substrate comprises semiconductor device structures including gate electrodes and associated source and drain regions formed in and on a silicon substrate.
- 21. The method according to Claim 19 wherein said composite etching stop layer has a thickness of between about 300 and 1000 Angstroms.
- 22. The method according to Claim 19 wherein said etching stop layer has a thickness of between about 200 and 600 Angstroms.
- 23. The method according to Claim 19 wherein said TEOS oxide layer has a thickness of between about 150 and 500 Angstroms.
- 24. The method according to Claim 19 wherein said TEOS oxide layer is deposited at less than about 450  $^{\circ}\text{C}$ .
- 25. The method according to Claim 19 wherein said dielectric layer is selected from the group consisting of: carbon-based silicate glass, polyarylene ethers, polyimides, and fluorine-doped silicate glass.

26. The method according to Claim 19 wherein said step of etching said opening through said oxide layer and said step of filling said opening comprises a damascene process.